IN THE CLAIMS

Please cancel Claims 3 and 7, without prejudice or disclaimer of subject matter.

Please amend Claims 1 and 5 to read as follows.

1. (Currently Amended) A method for manufacturing a liquid ejecting head, in which liquid flow paths are defined by combining an element substrate having a plurality of discharge energy generating elements for applying discharge energy to liquid with a nozzle member having a plurality of liquid discharge nozzle grooves and an opening communicating with said nozzle grooves, comprising the steps of:

preparing at least one material common to said element substrate having a first surface of <110> crystal face orientation as a base material of said nozzle member;

forming etching mask layers on said first surface of the base material of said nozzle member for forming said nozzle grooves and on a second surface opposite to said first surface, respectively;

before patterning said mask layer on said first surface of the base material,
forming a recessed portion corresponding to said opening in said second surface of the base
material by patterning said mask layer on said second surface of the base material and by
effecting etching in said second surface via said mask layer of said second surface; and

after forming said recessed portion, forming said nozzle grooves and said opening in the base material for communicating said recessed portion with said nozzle grooves, by patterning said mask layer on said first surface of the base material and by effecting etching in

said first surface and said recessed portion via said mask layer of said first surface and said mask layer of said second surface.

- 2. (Original) A method according to claim 1, wherein an etching amount t of etching for forming said recessed portion satisfies a relationship tw > t > tw tn when it is assumed that a thickness of said nozzle member is tw and a depth of said nozzle groove is tn.
 - 3. (Canceled)
- 4. (Previously Presented) A method according to claim 3, wherein at least one of said mask layers is constituted by a silicon dioxide film.
- 5. (Currently Amended) A method for manufacturing a liquid ejecting head, in which liquid flow paths are defined by combining an element substrate having a plurality of discharge energy generating elements for applying discharge energy to liquid with a nozzle member having a plurality of liquid discharge nozzle grooves and a liquid chamber communicating with said nozzle grooves and an opening communicating with said liquid chamber, comprising the steps of:

preparing at least one material common to said element substrate having a first surface of <110> crystal face orientation as a base material of said nozzle member;

forming etching mask layers on said first surface of the base material of said nozzle member for forming said nozzle grooves and said liquid chamber and on a second surface opposite to said first surface, respectively;

before patterning said mask layer on said first surface of the base material,
forming a recessed portion corresponding to said opening in said second surface of the base
material by patterning said mask layer on said second surface of the base material and by
effecting etching in said second surface via said mask layer of said second surface; and

after forming said recessed portion, forming said nozzle grooves, said liquid chamber, and said opening in the base material for communicating said recessed portion with said liquid chamber, by patterning said mask layer on said first surface of the base material and by effecting etching in said first surface and said recessed portion via said mask layer of said first surface and said mask layer of said second surface.

- 6. (Original) A method according to claim 5, wherein an etching amount t of etching for forming said recessed portion satisfies a relationship $tw > t > tw 2 \times tn$ when it is assumed that a thickness of said nozzle member is tw and a depth of said nozzle groove is tn.
 - 7. (Canceled)
- 8. (Previously Presented) A method according to claim 7, wherein at least one of said mask layers is constituted by a silicon dioxide film.